

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

**ITA No.998/Del/2016
Assessment Year : 2012-13**

**Income Tax Officer,
Ward-22(1),
New Delhi.**

(Appellant)

**Vs. M/s Sach Realtors Pvt.Ltd.,
N-130, 1st Floor, Sector-1,
DSIDC Bhawan,
New Delhi.
PAN : AAKCS0539H.
(Respondent)**

Appellant by : None.
Respondent by : Ms. Nidhi Srivastava, CIT-DR.

Date of hearing : 27.01.2021
Date of pronouncement : 27.01.2021

ORDER

PER MAHAVIR PRASAD, JM :

This appeal by the Revenue for the assessment year 2012-13 is directed against the order of learned CIT(A)-28, New Delhi dated 28th December, 2015.

2. Nobody appeared on behalf of the assessee at the time of Virtual Hearing before us. The learned counsel for the assessee, vide letter dated 25th January, 2021 has submitted that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the Vivad Se Vishwas Scheme, 2020. A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been received from the Department. Further, the assessee has sought time to complete the process of preparation and filing of the withdrawal application. However,

considering the fact that the assessee has already received the certificate under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020, we are of the view that no useful purpose would be served by adjourning the matter. Therefore, with the consent of the learned Senior DR, we proceeded to hear and decide the matter ex-parte qua the assessee-respondent.

3. In view of the submissions made by the learned counsel for the assessee in his application dated 25th January, 2021, learned Senior DR has no objection in dismissing the appeal of the Revenue.

4. In view of the above, the appeal of the Revenue is dismissed as withdrawn, as having become infructuous.

5. In the result, the appeal of the Revenue is dismissed as withdrawn.

Above decision was announced on conclusion of Virtual Hearing on 27th January, 2021.

Sd/-

**(G.S. PANNU)
VICE PRESIDENT**

Sd/-

**(MAHAVIR PRASAD)
JUDICIAL MEMBER**

VK.

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar